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THE HAWAIIAN STAR.

Classified Ads, Three Times, 25 Cents

The Hawaiian Star is the paper that goes into the best homes of Honolulu

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RAPID TRANSIT ASSESSMENTS

THE SUPREME COURT SUSTAINS THE FIXING OF TAXATION VALUE OF THE COMPANY'S PROPERTY AT ABOUT A MILLION AND A HALF—ASSESSOR HOLT WINS ANOTHER NOTABLE VICTORY.

The Supreme Court this morning decided the Rapid Transit tax appeal, affirming Assessor Holt's assessment involving about three quarters of a million raised over the valuation the company placed on its property in its return. The return was at \$632,082.50 and the assessor made it \$1,407,200. The Tax Appeal Court fixed it at \$1,351,015.55. The decision of the Supreme Court says "assessment affirmed."

In deciding the case the court says, "The company set forth its property in its corporation exhibit of December 31, 1902, as of the value of \$1,692,267, including franchise and subsidies, \$530,000 but it contends that the amounts set forth in that exhibit are a mere matter of bookkeeping and do not represent actual values, and that the franchise has no taxable value. This corporation is young and had begun laying its street car tracks only a few years before and was apparently a growing concern. It had already become able to pay 6 per cent on its bonds, 6 per cent on its preferred stock 4 per cent on its common stock and lay

aside considerable as a sinking fund to meet its bonds when they should become due and its stock when the franchise should expire twenty-six years hereafter.

"Per curiam. It does not appear that the assessment by the tax appeal court was excessive. Twenty per cent was a liberal deduction to be made from the value at which the common stock stood in the market as indicated by ordinary sales in small lots. The tax appeal court, however, made the same deduction from the market value of the preferred stock, which could hardly be considered as on the same footing with the common stock, and also allows a deduction of five per cent from the bonds, although a purchaser would take the stock or property subject to the payment of the bonds in full at their maturity, and they stood above par in the market at the time. No special circumstances show that the assessment should be reduced. Assessment affirmed."

Castle & Withington for taxpayer. A. G. M. Robertson for assessor.

500 MEN ON KOHALA DITCH

WORK ON THE BIG IRRIGATION ENTERPRISE ON THE ISLAND OF HAWAII IS NOW IN FULL SWING—TOOLS AND APPLIANCES HAVE BEEN SHIPPED, POWDER FOR BLASTING PROVIDED AND CONSTRUCTIVE OPERATIONS ARE GOING ON.

There are five hundred men at work pickaxes, drills, and wheelbarrows have been sent up from time to time, besides the work of construction is proceed—powder and other needed material. No heavy machinery is required in digging ditch and driving tunnels. Much the work. The work was begun to progress has already been made. The mountains back of Niuli plantations and the work is in the direction of the other Kohala plantations. The enterprise says that preliminary work began in January and that constructive work is under the direction of Engineer O'Shaughnessy, who has built large quantities of tools and so many of the important ditch enter-appliances, such as shovels, crowbars, prizes of the island.

GREAT JOY FOR THE ROOTERS

THE BASEBALL SEASON WILL OPEN THIS AFTERNOON WITH TWO FINE GAMES.

The baseball season opens this afternoon, as the familiar sign on the street cars indicates and the fans are in the seventh heaven of delight.

At 2 o'clock the first game will be called and the Elks will appear to try conclusions with the Punahou. At 3:30 the second game will commence, the Kams playing the H. A. C's.

The line-up will be as follows:

ELKS.	PUNAHOU.
Hampton	E. Desha
Grady	J. Judd
Cogwell	Woods
Vanatta	G. Judd
Kaal	B. Kin or Williams
Riveries	Bushnell
Wilder	Ahrens
Kia	Stiles
White	G. Desha

The second game will be called at 3:30 when the Kams and the H. A. C's will play. The teams will be:

KAMS.	H. A. C.
Richards	Joy

Jones	Kila
Kekuewa <td>Gleason</td>	Gleason
Koki <td>J. Williams</td>	J. Williams
Plunkett <td>En Sue</td>	En Sue
Sheldon <td>A. Williams</td>	A. Williams
Makanani <td>E. Fernandez</td>	E. Fernandez
Lemon <td>J. Fernandez</td>	J. Fernandez
Mike Hardee <td>A. Louis</td>	A. Louis

R. W. Shingle was a returning passenger by the Kinau, from a trip to the Volcano of Kilauea.

ANOTHER HOWL. This time it is the baby, he has had to take Castor Oil when he wanted Kastol at Hobron's.

LEST YOU FORGET. There are still a few choice \$1.50 books for home reading selling at 50c. at Arleigh's book store.

HOUSE PAINTING. Neatly and artistically done at reasonable prices by Enos Bros.

GIVE CHAMBERLAIN'S PAIN BALM A TRIAL.

No other liniment affords such prompt relief from rheumatic pains. No other is so valuable for deep seated pains like lame back and pains in the chest. Give this liniment a trial and become acquainted with its remarkable qualities and you will never wish to be without it. For sale by all dealers, Benson, Smith & Co., agents for Hawaii.

ODDS AND ENDS. Good Typewriter Paper at less than cost. Regular 1.50 and 1.25 values going at 90 cts. box. Call early before its all sold. Wall, Nichols Co.

Lutted's Hawaiian Pot in Pound Cans for sale by all druggists and grocers.

HUNTER'S SUPPLIES

SHOTGUNS, RIFLES, REVOLVERS

Ammunitions

A FULL LINE AT

PEARSON & POTTER CO.

Limited

431 FORT STREET

Kuropatkin Reported To Be Sick

(Associated Press Cable to The Star).

ST. PETERSBURG, May 6.—It is reported that General Kuropatkin is returning from the front, owing to illness. General Zaremboff may succeed him in the command of the first army under General Linievitch.

STIRLING RETIRES

WASHINGTON, D. C., May 6.—Admiral Yates Stirling retired from the Navy today on account of having attained the age limit. His retirement makes W. H. Branson rear-admiral.

Russian Fleet Going North

TSINGTAU, May 6.—Twenty-five Russian warships have been sighted off Vanfong and fourteen cruisers off Three Kings.

ANOTHER AMERICAN CRUISER LAUNCHED.

PHILADELPHIA, May 6.—The cruiser St. Louis was launched here today.

PRESIDENT ROOSEVELT GOING EAST.

GLENWOOD SPRINGS, Colo., May 6.—President Roosevelt and party arrived here today bound east.

STORM DEALS DEATH AND DESTRUCTION.

MUSKOGEE, May 6.—Several people were killed and many injured in a storm that swept over this vicinity today. Much property was damaged.

DEMOCRATS WILL HOLD CONVENTION

COMMITTEES ARE TO ASSEMBLE NEXT TUESDAY NIGHT AND SELECT THE DATE.

A joint meeting of the Democratic district committees for Oahu was held at Waverley Hall last night for the purpose of considering the best means of starting the county campaign. Frank R. Harvey chairman of the Fifth District was chairman and E. N. Kahalepuna secretary of the Fourth district was secretary. There was considerable discussion and the meeting finally decided to call the delegates to the last district conventions to meet in a county convention for Oahu. The county committee which is composed of the two district committees will meet next Tuesday at 7:30 p. m. to select the time for the holding of the nominating convention.

The sentiment now seems to be in favor of dispensing with primaries as the time is very limited. Some of the leaders think that it would be wise to hold the nominating convention at night so that all of the delegates and other members of the party could be present.

MAIL DUE ON MONDAY.

There will be mail due from San Francisco Monday by the S. S. Korea. The S. S. Siberia is also due Monday morning from the Orient en route to San Francisco. She will probably not get away before the following morning as she has to put out about 1,000 tons of freight at this port.

THE WARDS IN NEW ZEALAND.

Word was received from New Zealand by friends from Mr. and Mrs. L. de L. Ward, by the Sierra to the effect that in the latter part of March, the store in which Mr. Ward was a partner burned down. The property was insured but the loss had not been wholly adjusted when the steamer left. The loss was considerable. Mr. Ward expects to continue in business.

KINAU ARRIVED TODAY.

The steamer Kinau arrived today from Hilo and way ports with a fair sized crowd of passengers. Admiral Beckley reports good weather. The volcano continues active.

LIKE LIKE HUNGING SUGAR.

The steamer Likelike is due this afternoon or tonight from her run. She will bring Hawaii sugar. The steamer Claudine is due tomorrow with sugar from Hawaii.

Want ads in the Star bring quick returns. Three lines three times for 25 cents.

ISLAND POSSESSIONS TO WORK TOGETHER

SECRETARY ATKINSON GETTING UP A CAMPAIGN FOR A TARIFF ON COFFEE—SAYS HAWAII COULD RAISE A HUNDRED MILLION POUNDS A YEAR WITH A TARIFF OF FIVE CENTS.

Among the matters which Secretary Atkinson is taking up on his mainland trip is the coffee tariff proposition which is regarded as possibly of vast importance to this Territory. The secretary in his former trip had some discussions of the proposition, among those with whom he talked being Governor Winthrop of Porto Rico, who is also interested in the proposition. It is planned to have Hawaii, Porto Rico and the Philippines join in a movement at Washington to get the desired tariff.

Before leaving for the coast Secretary Atkinson wrote a letter to Governor Winthrop, suggesting certain lines of work to be followed. The letter said: "I am just as enthusiastic as ever

some of the Republican leaders and get them interested on the theory, that to put this duty on would raise enough money to overcome the deficit which the country is now facing.

"I do not believe that the party wants to go before the country in the next election without some idea of overcoming this deficit. You raise a large amount of coffee which, no doubt, could be increased tremendously; while we do not raise anything compared to what you do still there is a whole lot of our coffee that it does not pay to pick that has been abandoned on account of the low price. With a good substantial duty on coffee we would not only use and develop every coffee



GOV. BENJAMIN WINTHROP

over the possibility of getting a duty put on coffee, and the matter is being worked up at this end of the line very speedily. I have been very much encouraged at what I have heard, and articles that appear in the papers from time to time seem to show that more than likely some action will be taken at the next session of Congress.

"I am really writing you to get in touch so that I may hear from you and find out what can be done, and what can be expected of your people, and also to give you some of my ideas and the information I have heard at this end. I believe, in this matter, that our interests are identical and I want to keep in touch with you and your work on this subject, as I believe that neither of us should make any radical move without knowledge of the other.

"In the first place, I think that we should get a strong recommendation from the President in his message to the next session of Congress, asking for say 5 cents duty on coffee, then we may be able to take the matter up with

(Continued on page five.)

Automobiles can be hired day or night at Club Stables, Fort Street.

ATTRACTIONS AT THE ZOO. The Hawaiian Orchestra will play at the Kaimuki Zoo every afternoon. New animals and new birds. A Singapore spider monkey, (the only one west of the Rocky Mountains) a Wallaby, an American Eagle and a Macaw parrot are among the late additions.

LACE CURTAIN SALE. Money saving event in odd pairs and sample lace curtains beginning Monday May 8th, 33 1-3 per cent discount given off regular price. N. S. Sachs Dry Goods Co., Ltd., corner Fort and Beretania streets.

A MATTER OF HEALTH

ROYAL BAKING POWDER
Absolutely Pure
HAS NO SUBSTITUTE

CORONADO ARRIVED TODAY. The barkentine Coronado arrived this morning 16 days from San Francisco. She brought five women passengers.

Fine Job Printing, Star Office.

You Can't Do Wrong

IF YOU BUY THE "COUNTRY CLUB" SHOE



A fine Vici Kid shoe, with Goodyear welt soles. The proper thing for dress wear. Price.....

\$3.50

THERE IS NO BETTER SHOE AT THE PRICE

MANUFACTURERS' SHOE CO., LIMITED.
1051 FORT STREET

Its Bad Business

when the safe is filled and documents which cannot be replaced, abstracted therefrom.

Our safe deposit boxes defy cracksmen and the fire fiend. Their cost is only \$5 per year and upward, according to the size.



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Fort Street, Honolulu